
From: Scott A. Urquhart [Scott.Urquhart@mossadams.com]
Sent: Monday, March 28, 2011 10:12 AM
To: Scott Kallander
Subject: FW: Message from an unidentified caller (92066767439)
Attachments: VoiceMessage.wav

From: Unity Messaging System - ATTUM01
Sent: Friday, June 25, 2010 7:58 AM
To: Scott A. Urquhart
Subject: Message from an unidentified caller (92066767439)

MA000024

10/15/2012

EXHIBIT O - 6

From: Scott A. Urquhart [Scott.Urquhart@mossadams.com]
Sent: Monday, March 28, 2011 10:13 AM
To: Scott Kallander
Subject: FW: Darren

From: Gary Grimstad
Sent: Friday, July 16, 2010 1:28 PM
To: Scott A. Urquhart
Subject: Darren

Craig called looking for the name of the employee which I did not give him.
He said that is OK as they will find out sooner or later
He claims that the reason it came up was because the Moss Adams person who was involved with
Darren was part of the audit team

Gary P. Grimstad | Moss Adams LLP
999 Third Avenue | Suite 2800 | Seattle, WA 98104
NEW DIRECT 206-302-6402 | Fax 206-622-9975
Email: gary.grimstad@mossadams.com

MA000019

10/15/2012

EXHIBIT O - 7

From: Scott A. Urquhart [Scott.Urquhart@mossadams.com]
Sent: Monday, March 28, 2011 10:13 AM
To: Scott Kallander
Subject: FW: Yesterdays conversation

From: Gary Grimstad
Sent: Friday, July 16, 2010 7:51 AM
To: Scott A. Urquhart
Subject: FW: Yesterdays conversation

Hi Scott
Re: Darren
Gary

From: Craig Edwards [mailto:cre99999@aol.com]
Sent: Thursday, July 15, 2010 6:05 PM
To: Gary Grimstad
Subject: Re: Yesterdays conversation

I don't know the name yet. But he was on the audit team according to our sources.

Sent from my iPhone

On Jul 15, 2010, at 11:56 AM, "Gary Grimstad" <Gary.Grimstad@mossadams.com> wrote:

Hi Craig
We are not aware of any relationship between our staff and Darren
But if you could tell us who what and when you were told this information that
would help us to find out if we need to pursue
Take care
Gary

Gary P. Grimstad | Moss Adams LLP
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Moss Adams Circular 230 Disclaimer

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MA000020

From: Scott A. Urquhart [Scott.Urquhart@mossadams.com]
Sent: Monday, March 28, 2011 10:12 AM
To: Scott Kallander
Subject: FW: CS Note Holdco, LLC

From: Jeff Maxwell
Sent: Thursday, July 01, 2010 9:17 AM
To: Jim M. Dubeck; Scott A. Urquhart
Subject: RE: CS Note Holdco, LLC

Scott, I already spoke with Jim, but wanted to let you know how this resolved. This guy Brett Nesland just dropped into the office and asked Joel for his K-1 from CS Note Holdco. Joel wouldn't give it to him without client approval so he called Darren, but didn't connect and left a message. Jenne got hold of the thing and looped me in when she found you out of the office. I looked in the binder, saw that we did have a tax binder, but that nothing was yet in it. So I called Nesland and told him that we didn't have anything for him yet. I also called Darren and left a message telling him that I had intervened. A few minutes later he called back and told me that Nesland is a bit of a flake and not to worry about him. Also that he knows that the ball is in his court in terms of missing information still owed to Jim. It was as close to apologetic as I've ever encountered him. Nesland called back after I left yesterday about a tax ID number on his account, but I forwarded that message on to Jim.

Bottom line – much ado about nothing.

Jeff

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From: Jim M. Dubeck
Sent: Wednesday, June 30, 2010 4:41 PM
To: Jeff Maxwell; Scott A. Urquhart
Subject: FW: CS Note Holdco, LLC

Scott & Jeff,

Attached is the latest correspondence I had with Darren regarding the information we need to complete the tax return.

As usual he did not respond.

Jim Dubeck
Tax Senior Manager | Moss Adams LLP
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206.302.6416 (Direct) | 206.622.9975 (Fax)

MA000021

10/15/2012

EXHIBIT O - 9

From: Jim M. Dubeck
Sent: Monday, May 10, 2010 9:51 AM
To: Darren Berg
Subject: FW: CS Note Holdco, LLC

Darren,

The two items we will need to prepare the return are:

- 1) LLC agreement- full copy- note the
- 2) Detail list of investors names and addresses and date they purchased their interests

You have provided the EIN # and list of distributions by member.

We will send the engagement letter (Master services agreement) in a separate email

Thanks.

Jim Dubeck
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11766 Wilshire Boulevard, Suite 900 | Los Angeles, CA 90025
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206.302.6416 (Direct) | 206.622.9975 (Fax)

From: Jim M. Dubeck
Sent: Monday, April 12, 2010 3:52 PM
To: Darren Berg
Cc: Scott A. Urquhart
Subject: RE: CS Note Holdco, LLC

Darren,

Thank you for sending over the information on CS Note Holdco, LLC

The information we will need to complete the tax return is:

- 1) LLC EIN#
- 2) Copy of the LLC agreement
- 3) Investor sheet with names addresses and EIN#'s
- 4) Distributions by member

Please note that we cannot complete the return by the due date this Thursday. However, we will file an extension and complete the return as soon as possible. We should be able to complete it by the end of April.

Please let me know if you have any questions.

Best regards,

Jim Dubeck
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From: Darren Berg [mailto:darren@meridiangroup.net]
Sent: Monday, April 12, 2010 3:33 PM

MA000022

To: Jim M. Dubeck
Subject: CS Note Holdco, LLC

Good afternoon,

We have another LLC we need to do a tax return for. This one invests in notes in our mortgage funds (i.e. buys out existing investors at a discount before the note is paid off). We have had to freeze redemptions in three of our mortgage investment funds and, in order to provide liquidity to those investors who want to cash out at a discount, we created an LLC that buys notes in those funds at a discount.

I've attached the PPM (which contains the LLC Agreement) and the Balance Sheet and P & L for 2009. I need to get you a more complete list of investors which includes tax ID numbers, etc. I will get that to you tomorrow. In the meantime, familiarize yourself with this LLC and let me know what in addition to the above you require.

NOTE: All notes purchased by CS are discounted 30% off of face value and are past their maturity date when purchased. There is no definitive way of knowing when the note will repay, nor is there any way to know whether the note will ultimately get paid off in full. Also, all interest received on notes owned is disbursed to investors pro rata simultaneous to receipt.

Thanks.

DB

MA000023

10/15/2012

EXHIBIT O - 11

Case 10-17952-TWD Doc 762-3 Filed 11/06/12 Ent. 11/06/12 14:16:11 Pg. 6 of 6